

Document Page 1 of 2
 UNITED STATES BANKRUPTCY COURT
 NORTHERN DISTRICT OF ILLINOIS
 EASTERN DIVISION

FILED

DEC 15 2009

In re:

AQP LIQUIDATING, INC.,

Debtor.

Case No. 07 B 03227

Chapter 7

**EUGENE R. WEDOFF,
BANKRUPTCY JUDGE**

In re:

Q-RAY COMPANY,

Debtor.

Case No. 07 B 03228

Chapter 7

In re:

QUE T. PARK,

Debtor.

Case No. 07 B 03217

Chapter 7

**FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER AWARDING TO JENNER & BLOCK
 LLP, TRUSTEE FOR AQP LIQUIDATING, INC., Q-RAY COMPANY AND QUE T. PARK, FOR ALLOWANCE AND
 PAYMENT OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES**

TOTAL FEES REQUESTED: \$55,815.50
 TOTAL FEES REDUCED: \$0.00
 TOTAL FEES ALLOWED: \$55,815.50

TOTAL COSTS REQUESTED: \$1,898.39
 TOTAL COSTS REDUCED: \$696.02
 TOTAL COSTS ALLOWED: \$1,202.37

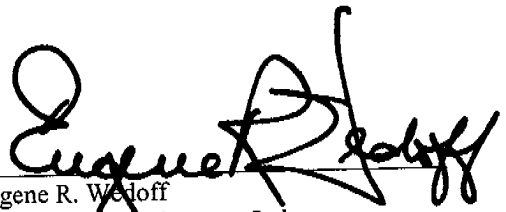
TOTAL FEES AND COSTS ALLOWED: \$57,017.87

THE COURT HAS MARKED THE ATTACHED TIME AND EXPENSE ENTRIES THAT HAVE BEEN DISALLOWED IN WHOLE OR IN PART. THE BASIS FOR EACH DISALLOWANCE IS DISCLOSED BY THE NUMERICAL NOTATION THAT APPEARS ON THE LEFT SIDE OF EACH HIGHLIGHTED ENTRY. THE NUMERICAL NOTATIONS REFER TO THE ENUMERATED PARAGRAPHS BELOW.

(1) Overhead Costs are Non-Compensable

The Court denies reimbursement for fees or expenses that are overhead costs. Expenses which are overhead are not compensable because they are built into the hourly rate. See *In re Wildman*, 72 B.R. 700, 731 (Bankr. N.D. Ill. 1987). Overhead, for bankruptcy purposes, includes "all continuous administrative or general costs or expenses incident to the operation of the firm which cannot be attributed to a particular client or cost." *In re Convent Guardian Corp.*, 103 B.R. 937, 939-40 (Bankr. N.D. Ill. 1989) (quoting *In re Thacker*, 48 B.R. 161, 164 (Bankr. N.D. Ill. 1985)).

Dated: ~~December~~ 15 2009


 Eugene R. Wedoff
 United States Bankruptcy Judge

LAW OFFICES

JENNER & BLOCK LLP353 N. CLARK STREET
CHICAGO, ILLINOIS 60654-3456
(312) 222-9350

7/30/09	Photocopy Expense	.26
7/30/09	Photocopy Expense	139.50
7/30/09	Photocopy Expense	.27
7/31/09	In-City Transportation; PETTY CASH - ALISON J. MCCANN; 07/31/2009; Melissa Hinds; cab to court	6.00
① 7/31/09	Westlaw Research	131.79
7/31/09	Photocopy Expense	9.54
8/04/09	Photocopy Expense	13.95
8/05/09	Photocopy Expense	25.74
8/05/09	Photocopy Expense	4.14
8/06/09	Photocopy Expense	4.77
8/19/09	In-City Transportation; PETTY CASH - ALISON J. MCCANN; 08/19/2009; C. Steele - Cab fare to court 8/18/09.	10.00
① 8/31/09	Lexis Research	90.17
① 8/31/09	Westlaw Research	474.06
9/21/09	Photocopy Expense	.54
9/28/09	Photocopy Expense	.09
10/05/09	Pacer Charges; PACER SERVICE CENTER; 10/05/2009	62.96
10/05/09	Pacer Charges; PACER SERVICE CENTER; 10/05/2009	3.36
10/05/09	Pacer Charges; PACER SERVICE CENTER; 10/05/2009	36.40
10/05/09	Pacer Charges; PACER SERVICE CENTER; 10/05/2009	52.80
10/05/09	Pacer Charges; PACER SERVICE CENTER; 10/05/2009	16.96
10/05/09	Pacer Charges; PACER SERVICE CENTER; 10/05/2009	16.32
10/19/09	Photocopy Expense	.09
	TOTAL DISBURSEMENTS	1,898.39

MATTER TOTAL

\$ 1,898.39